

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION  
OF THE KINGDOM OF DENMARK  
(SKATTERFORVALTNINGEN) TAX  
REFUND SCHEME LITIGATION

This document relates to: All cases.

MASTER DOCKET  
18-md-2865 (LAK)

**DECLARATION OF ALAN SCHOENFELD**

I, Alan Schoenfeld, an attorney duly admitted to practice law before the courts of the State of New York, hereby declare under penalty of perjury:

1. I am a partner at Wilmer Cutler Pickering Hale and Dorr LLP, counsel for Bellwether Defendants Richard Markowitz, RJM Capital Pension Plan, and Routt Capital Trust. I am fully familiar with the matters set forth in this declaration.

2. I submit this declaration in opposition to Plaintiff Skatteforvaltningen's Motion for Partial Summary Judgment and Supplemental Rule 56.1 Statement of Material Facts in Support of Their Motion for Partial Summary Judgment.

3. Attached hereto as Exhibit 1 is a document, Bates-stamped SKAT\_MDL\_001\_00463951, and an English translation, where were produced in discovery in this matter.

4. Attached hereto as Exhibit 2 is an excerpt from the deposition of Helen Sorensen.

5. Attached hereto as Exhibit 3 is an excerpt of the Reply Expert Report of Bruce G. Dubinsky, dated February 28, 2022.

6. Attached hereto as Exhibit 4 is an excerpt from the deposition of Bruce Dubinsky.

7. Attached hereto as Exhibit 5 is a document, Bates-stamped MPSKAT00075372, and produced in discovery in this matter.

8. Attached hereto as Exhibit 6 is a document, Bates-stamped MPSKAT00088402, and produced in discovery in this matter.

9. Attached hereto as Exhibit 7 is an excerpt from the deposition of Robert Klugman.

10. Attached hereto as Exhibit 8 is an excerpt from the deposition of Richard Markowitz.

11. Attached hereto as Exhibit 9 is an excerpt from the deposition of John H. van Merkensteijn.

12. Attached hereto as Exhibit 10 is the document previously marked as deposition exhibit 2235, Bates-stamped JHVM\_0009135, and produced in discovery in this matter.

13. Attached hereto as Exhibit 11 is an excerpt from the deposition of Graham Wade.

14. Attached hereto as Exhibit 12 is the Tax Reclaim Advisory Services Agreement between Ganymede Cayman Limited and Michelle Investments Pension Plan Trust, Bates-stamped WH\_MDL\_00124962, and produced in discovery in this matter.

15. Attached hereto as Exhibit 13 is a document, Bates-stamped WH\_MDL\_00032712, and produced in discovery in this matter.

16. Attached hereto as Exhibit 14 is the 2014 RJM Client Custody Agreement, Bates-stamped WH\_MDL\_00115097, and produced in discovery in this matter.

17. Attached hereto as Exhibit 15 is the document previously marked as deposition exhibit 1785, Bates-stamped JHVM\_0004868, and produced in discovery in this matter.

18. Attached hereto as Exhibit 16 is the document previously marked as deposition exhibit 3012, Bates-stamped SKAT\_MDL\_001\_00420463, and an English translation, which were produced in discovery in this matter.

19. Attached hereto as Exhibit 17 is an excerpt from the deposition of Roger Lehman.

20. Attached hereto as Exhibit 18 is an excerpt from the deposition of Doston Bradley.

21. Attached hereto as Exhibit 19 is an excerpt from the Expert Report of Bruce Dubinsky.

22. Attached hereto as Exhibit 20 is an excerpt from the deposition of Christian Ekstrand.

23. Attached hereto as Exhibit 21 is a document, Bates-stamped SCPADMINISTRATORS\_00048547, and produced in discovery in this matter.

I, Alan Schoenfeld, declare under penalty of perjury that the foregoing is true and correct.

Dated: June 6, 2022  
New York, NY

/s/ Alan Schoenfeld  
Alan Schoenfeld